

# Nonprofit Charitable Organizations, 1982

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In 1982, nonprofit charitable organizations reported total revenues of \$196.3 billion, 21 percent of which was obtained from contributions, gifts, and grants. Total expenditures were \$181.3 billion, with direct spending for charitable services accounting for 84 percent of that total. They collected fees for services (program service revenue) covering 82 percent of program expenses. These fees were supplemented by other sources of income, such as contributions and investment earnings.

"Nonprofit charitable organizations" refer to all organizations exempt under Internal Revenue Code (IRC) 501(c)(3), excluding private foundations. In 1982, of 264,890 organizations recognized by the Internal Revenue Service as nonprofit charities, there were only an estimated 75,738 required filers. The population of nonprofit charitable organizations required to file annual information returns (Form 990) has decreased since 1975 [1]. Nonetheless, the value of total asset holdings has increased by \$171.1 billion since 1975 for a current dollar increase of 158 percent. A similar growth in revenues and expenses is evident, as shown in Figure A [2].

There are numerous explanations for the simultaneous drop in the population of filers and the marked growth in the aggregate statistics. The primary reasons for the drop in filers are the changes in filing requirements between 1975 and 1982. In 1975, an organization was granted an exemption from filing if its gross receipts were less than \$5,000; this level was raised to \$10,000 in 1976 and to \$25,000 in 1982. A characteristic of the sector has always been the concentration of financial resources among a small number of organizations. For example, 6 percent of all nonprofit charitable organizations controlled 81 percent of total assets in 1982. An uneven distribution of resources across organizations was further evidenced by the concentration of 75 percent of revenues in 4 percent of the institutions. In addition, 6 percent of the organizations were responsible for 74 percent of total expenditures. With respect to assets, revenue, and expenses, the controlling organizations were in the top

Figure A.--Nonprofit Charitable Organizations, 1975 and 1982

[Money amounts are in billions of dollars]

Item	1975	1982
Number of returns.....	82,048	75,738
Total assets.....	\$108.5	\$279.6
Total revenue.....	65.5	196.3
Contributions, gifts, and grants.....	17.1	41.3
Dues and assessments.....	1.5	2.5
Program service revenue.....	n.a.	124.4
Total expenses.....	62.6	181.3
Program service expenses....	36.8	151.7
Fundraising expenses.....	1.4	1.7
Management and general expenses .....	n.a.	27.4

n.a. Not available.

For more detail, see Table 1.

Source: For 1975, data are from Statistics of Income Bulletin, Fall 1981, p. 10.

bracket and were predominantly educational institutions and health service providers as shown in Figures B and C. Any significant growth or shrinkage affecting the very large organizations would have had a pronounced effect on aggregate statistics. Reduced Federal spending for nondefense goods may have been a factor in this growth since this may have resulted in unmet demand for services such as health care and education [3]. The cutback in spending for health and education may have stimulated growth in the nonprofit sector, especially in the larger hospitals and schools, to fill this gap. Additionally, the percentage of persons below the poverty level rose from 12.3 percent in 1975 to 15.0 percent in 1982, and the possible increase in need from this portion of the population for charitable goods and services may have influenced the level of charitable activity provided by exempt organizations [4].

\*Foreign Special Projects Section. Prepared under the direction of Michael Alexander, Chief.

Figure B

**Top Ten 501(c)(3) Organizations Ranked by Total Revenue, 1982**

[Money amounts are in millions]

Name	Total Revenue
College Retirement Equities Fund	\$4,631
Teachers Insurance and Annuity Association of America	3,351
Kaiser Foundation Health Plan	2,116
Harvard College	1,342
Kaiser Foundation Hospitals	1,123
University of Chicago	745
American National Red Cross	722
Sisters of Mercy Health Corporation	718
Massachusetts Institute of Technology	692
Stanford University	664

Figure C

**Top Ten 501(c)(3) Organizations Ranked by Total Assets, 1982**

[Money amounts are in millions]

Name	Total Assets
Teachers Insurance and Annuity Association of America	\$13,519
College Retirement Equities Fund	12,821
Harvard College	3,326
Yale University	1,836
Stanford University	1,727
Princeton University	1,415
Shriners Hospital for Crippled Children	1,273
University of Rochester	1,127
University of Chicago	1,068
Duke University	986

## PROVISIONS OF IRC 501(c)(3)

Organizations tax exempt under IRC 501(c)(3) pursue diverse activities that further their exempt purpose. They exist in many sectors of the economy. IRC 501(c)(3) status is typically granted based on an entity being organized for purposes that are religious, charitable, scientific, educational, testing for public safety, etc. Charitable means that the services provided by the organization are pro bono publico (for the public benefit). The granting of exempt status is based solely on an organization's charitable purpose. Activities engaged in are restricted only in that they must be substantially related to the exempt purpose and they must serve public interests as opposed to private. There is also a stipulation that net earnings may not flow to a private shareholder or individual, and there are restrictions on activities to influence legislation.

Numerous benefits accrue to organizations that obtain 501(c)(3) status. Among the inducements for seeking this classification are the exemption from Federal income tax on income earned while pursuing an exempt purpose, the exemption from most state and local income and real estate taxes, the exemption from the federal unemployment tax, the selective exemption from excise taxes, and significantly reduced postage rates. The flow of private funds to these organizations is promoted by the statute allowing contributions to be deducted in calculating the taxable income of the donor. For instance, the 1982 law allowed up to 50 percent of an individual's adjusted gross income as a charitable deduction. Federal corporate, gift, fiduciary, and estate tax laws also allow charitable contribution deductions.

Along with other tax-exempt organizations, charitable organizations are subject to the unrelated business income tax on net profits from regularly carried on business operations that are not substantially related to their exempt charitable purposes.

Definition and Growth of the Nonprofit Charitable Sector

The supply of, and demand for, philanthropic goods and services are usually discussed in terms of incentives or motives that influence giving as well as the purpose of the giving. It is generally accepted that at least one component in philanthropic giving is altruism and that the purpose of philanthropy is the provision of some collective or public good [5]. In this context, altruism exists when there is not an expectation of an immediate quid pro quo (one thing in return for another) to the individual giver. The providers of philanthropic goods and services function in all three sectors of the economy: the business sector, the government sector, and the non-profit sector.

The Internal Revenue Code (IRC) divides nonprofit organizations into 23 groups, of which a number may receive tax-deductible charitable donations. The organizations exempt from income tax under IRC 501(c)(3) receive the largest part of tax-deductible donations; and they are the main suppliers of philanthropic goods and services. The data described here reflect only 501(c)(3) charitable organizations, excluding private foundations. For 1975, when all nonprofit organizations were measured, 501(c)(3) organizations (excluding private foundations) represented 37 percent of the total. (In general, private foundations act as conduits for philanthropic funds, whereas nonprofit charitable organizations actually provide charitable goods and services.)

Charitable organizations must file on Form 990 if they have gross receipts more than

\$25,000 (religious organizations are not required to file). They are diverse in scale of financial activity as well as in scope of purpose. They include hospitals, universities, research institutes, art museums and other charitable organizations. While the estimates presented here do not include most religious organizations or those organizations not required to file, they do cover the largest part of charitable activity with respect to asset holdings and revenues.

Growth of nonprofit charitable organizations both absolutely and relatively is shown in Figure D.

Total revenue and expenditures grew faster than total assets, which means nonprofit charities have expanded their charitable activity rather than added to capital assets. Revenue and expenditures all grew faster than GNP (see Figure D). Charitable activity rose much faster than per capita income.

The growth of the nonprofit charitable sector as indicated by the percentage increases shown in Figure D could reflect the increasing shift of the overall economy from a manufacturing to a service industry base. Service industries such as education, health services, and social services are relatively labor intensive and are the dominant activities within the charitable sector (see Figures H and I). With the service industry assuming a larger role in the U.S. economy relative to manufacturing and agriculture, it is reasonable that charitable activity would experience growth [8].

Historical Trends and Perception of Charitable Activity Up to 1982

Government policy toward philanthropy represents public sentiment as expressed through the legislative process. Growth of the sector has been stimulated by favorable legislation.

Traditionally, from the earliest days of this country, religious and educational institutions have been exempt from property taxation. When Federal income tax laws were adopted in 1894 (subsequently declared unconstitutional in 1895), organizations pursuing charitable, religious or educational purposes were granted exempt status. The Sixteenth Amendment to the Constitution allowed the first constitutional income tax law in 1913 and contained the rudiments of IRC 501(c)(3).

The provision for an income tax deduction for charitable contributions by individuals was initiated in 1917, and estate tax deductions for bequests to charitable organizations were authorized in 1919. Charitable deductions for corporations were allowed beginning in 1935. Aside from provisions regarding charitable organizations engaged in business activities, the thrust of legislation has generally been to encourage the development of exempt organizations.

Charitable organizations receive direct and indirect subsidies from government. Direct government grants received in 1982 were \$19.2 billion, or 46 percent of total contributions. This illustrates the tradition of partnership

Figure D.--Nonprofit Charitable Organizations, 1975 and 1982: Alternative Measures of Sector Change  
[Money amounts are in billions of dollars]

Type of measure	1975	1982	Percentage Change
	(1)	(2)	(3)
Total revenues (in 1972 constant dollars) .....	\$52.1	\$ 94.9	+82.1%
Total assets (in 1972 constant dollars) .....	86.2	135.1	+56.7
Total expenditures (in 1972 constant dollars) .....	49.8	87.6	+75.9
Total revenues divided by GNP .....	4.2%	6.3%	+50.0
Total expenditures divided by GNP .....	4.0%	5.9%	+47.5
Total revenues per capita divided by per capita income .....	5.9%	9.0%	+52.5
Total expenditures per capita divided by per capita income .....	5.6%	8.3%	+48.2
Total revenues divided by revenues of business entities .....	1.8%	2.5%	+38.9
Total assets divided by assets of business entities .....	2.0%	3.0%	+50.0
Total expenditures divided by expenditures of business entities .....	2.0%	2.0%	0.0

NOTE: Revenue, assets, and expenditures were converted into 1972 dollars using the GNP price deflator. Per capita income is equal to GNP divided by U.S. population. Business entities include corporations, nonfarm partnerships and nonfarm sole proprietorships [6] [7].  
Source: Business entity data are from U.S. Treasury Department, Internal Revenue Service, Statistics of Income Division, published and unpublished tables. GNP price deflator is from U.S. Council of Economic Advisers, Economic Report of the President, February 1984, p. 224. U.S. population data are from U.S. Bureau of the Census, Current Population Reports, Series P-25, and unpublished data.

between government and nonprofit organizations in supplying public goods and services [9]. Indirect subsidies come in the form of exemption from various taxes and in the tax expenditure for the deduction of contributions from income taxed to the donor [10]. Tax expenditures exist that benefit individuals and corporate entities as well as nonprofit organizations (e.g. deductibility of home mortgage interest expense). Tax expenditures are expressed in terms of outlay equivalent (i.e., the amount required to produce the equivalent of the benefits derived from the tax expenditure) and in terms of the revenue loss to the government [11]. Figure E shows tax expenditures for the deductibility of charitable contributions in 1982. Figure F, with details of contributions as reported on tax returns for 1982, presents the source of the tax expenditures.

Figure E.--Tax Expenditures for Deduction of Charitable Contributions, 1982 <sup>1/</sup> [12]

[Money amounts are in millions of dollars]

Type of deduction	Outlay equivalent	Revenue loss
Deductibility of charitable contributions (education) .....	\$830	\$835
Deductibility of charitable contributions (health) .....	1,240	1,245
Deductibility of charitable contributions (other than education and health) .....	7,550	7,595

<sup>1/</sup>Includes contributions to organizations exempt under IRC 501(c) as well as to religious and other exempt organizations.

Source: Executive Office of the President, Office of Management and Budget, Special Analyses, Budget of the United States Government, FY 1984, p. G-27 and p. G-32.

Contributions received from the public, as reported on nonprofit charitable organization returns, reflected only 46 percent of total contributions shown in Figure F. The remainder of these contributions would have been received by organizations not required to file Forms 990. Religious organizations, the predominant type of 501(c)(3) organization, are not required to file returns. Therefore, the largest part of the remaining 54 percent of contributions not reported on Form 990 would have been donated to these organizations.

It should be noted that the IRC does not recognize the value of volunteer services as a

Figure F.--Charitable Contributions as Reported on Tax Returns, 1982

[Money amounts are in millions of dollars]

Source of contribution	Amount
Total .....	\$48,051
Individual .....	36,761
Corporate .....	2,906
Estate bequests .....	2,545
Fiduciary .....	1,416
Private foundations <sup>1/</sup> .....	4,423
Gift .....	n.a.

n.a. Not available.

<sup>1/</sup>The inclusion of this figure in total contributions involves double counting since individual, corporate, estate and fiduciary giving include gifts to private foundations.

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division, published and unpublished tables.

noncash contribution for deduction purposes, nor is the value reported as revenue on the returns filed by charitable organizations. Nonetheless, volunteer services constitute an important part of total donations.

Description of Nonprofit Charitable Organization Activity

To explain the existence of the nonprofit charitable sector, it is necessary to determine what inducements exist for the formation and continued operation of the organizations that form the sector. The private sector is comprised of firms seeking to maximize their profits. They accomplish this by attempting to satisfy consumer desires through the mechanism of the market. Alternately, the level of Government provision of public goods is primarily determined by a majority vote of the electorate. The Government, due to a lack of information about specific consumer preferences, must use a nonbenefit-based system of taxation for the provision of public goods. A nonbenefit-based taxation system is necessary because it is not possible to equate taxes paid by an individual to the benefits received by that individual from public goods and services [13]. One explanation for the existence of the nonprofit charitable sector is that demand for public goods is not completely revealed by a majority vote of the electorate and therefore not supplied by the Government [14]. Private nonprofit organizations may form to meet this unsatisfied demand. Also, there may be an overlapping provision of public goods by Government and by nonprofits with the private sector offering private good substitutes for public goods.

The share of output by nonprofit charitable organizations may be primarily determined by: the undersupply of public goods resulting from the allocation by a majority vote using a non-benefit-based taxation system; the responsiveness of Government institutions to changes in quantities of public goods as mandated by a majority vote; the suitability of private good substitutes for public goods; and the price of philanthropy to the donor and to the Government in terms of a tax expenditure.

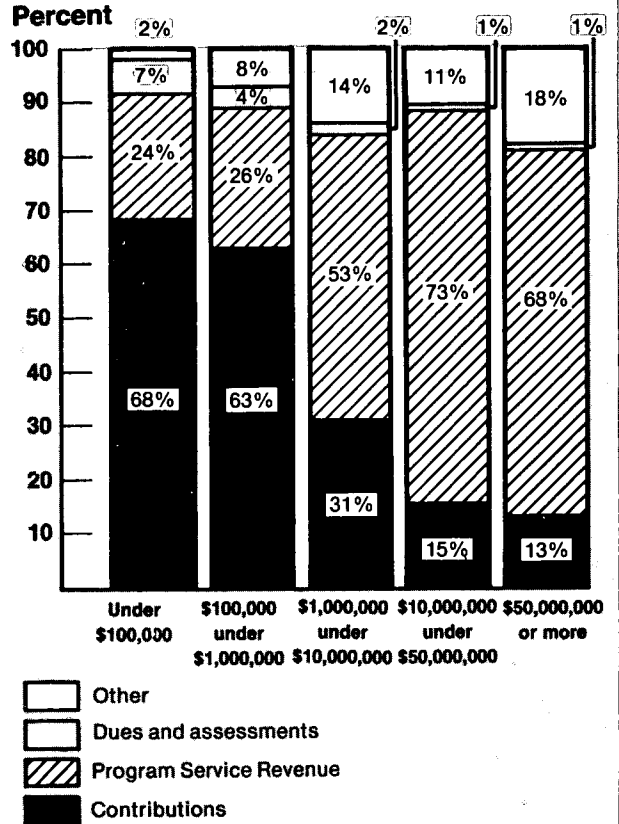
There is no standard theory of behavior for nonprofit charitable firms analogous to the profit maximization behavior of private firms [15]. This is partly due to the wide mix of organizations in the sector that have different philanthropic objectives and the difficulties in measuring both charitable output and returns on investment in philanthropy. In general, it may be assumed that nonprofit charitable entities are attempting to maximize the furtherance of their charitable purpose.

The nonprofit charitable sector as a whole shows variation in terms of primary revenue source as total assets increase. As seen in Figure G, the reliance of organizations on contributions for revenue varies inversely with total assets. A stronger reliance on program service fees for a major portion of revenue emerges as assets increase. Those with assets under \$100,000 rely on contributions for 68 percent of revenue and on fees charged for 7 percent, while those with assets \$50,000,000 or more depend on contributions for 13 percent of revenue and on program service revenue for 68 percent.

Figures H and I display the only information available from exempt organization returns on the type of organizations that are filing. It is derived from the section of the return in which an organization must supply a reason for not being classified in the less-favored category of private foundation [16]. Most are publicly supported organizations, whereas the concentration of assets is in the schools and hospitals.

Both the composition of assets and the major source of revenue of hospitals and schools (the only activities readily identifiable from information on the Form 990 exempt organization return) are dissimilar as evidenced in Figure J. Hospitals have a large capital investment in land, building, and equipment, followed by receivables and inventories as the top components of assets. Schools hold fewer assets in land, buildings and equipment than hospitals and schools' assets are heavily concentrated in investments. Contributions, gifts, and grants account for 25 percent of the revenue received by schools, but only 3 percent of the revenue received by hospitals.

Figure G  
Components of Revenue, by Asset Size, 1982



Education and health services are good examples of industries that are represented in the private business sector, the Government sector, and the nonprofit charitable sector. While there certainly is overlap, in general, the for-profits target a different market than the nonprofits and the Government providers. Earnings of nonprofits are used for provision of medical services as opposed to for-profits, which may distribute their earnings to individual investors. Nonprofit hospitals generally offer a wider range of services than for-profit hospitals, and the services offered are more public in nature (e.g., home care programs, social work departments, organ banks) [17]. It is possible that nonprofit hospitals serve more of the uninsured and low-income segment of the population.

Differences in accounting standards for nonprofit and for-profit entities highlight the difficulty in evaluating the nonprofit sector. In exchange for the privilege of tax exemption, charitable organizations forfeit the privilege of paying dividends on invested capital. The

Figure H.--Nonprofit Charitable Organizations, Excluding Private Foundations: Balance Sheet and Income Statement Items, by Type of Organization, 1982

[All figures are estimates based on samples--money amounts are in millions of dollars]

Type of organization <sup>1/</sup>	Number of returns	Total assets	Total liabilities	Total revenue	Total expenses
	(1)	(2)	(3)	(4)	(5)
Total .....	75,733	\$279,632	\$116,771	\$196,300	\$181,294
Church <sup>2/</sup> .....	2,022	2,837	915	1,517	1,255
School .....	8,335	73,524	13,685	35,224	29,843
Hospital .....	5,021	93,839	45,797	91,855	87,278
Government unit .....	701	1,182	443	1,242	1,201
Hospital research .....	546	1,296	229	560	523
Organization supporting a public college .....	1,057	3,400	338	1,860	1,343
Publicly supported organization .....	50,738	56,737	22,812	45,620	43,042
Organization supporting charitable organizations .....	4,893	42,418	30,764	15,586	14,267
Organization testing for public safety .....	1	104	13	93	85
Not reported .....	2,419	4,295	1,775	2,743	2,457

<sup>1/</sup>This classification was derived from Schedule A (Form 990), Part IV, entitled "Reason for Non-Private Foundation Status."

<sup>2/</sup>Churches are not required to file a Form 990. Most of the organizations in this category either filed voluntarily or misreported their type of organization. This estimate is, therefore, not inclusive of the majority of religious organizations.

distribution of earnings to individual investors is the impetus behind the formation of business entities. This nondistributional constraint placed on nonprofit organizations is what defines a nonprofit organization as opposed to a for-profit entity. The balance sheet of a nonprofit charitable organization does not have an owner's equity section; earnings will accrue instead to the fund balance/net worth section. These organizations must operate for the public benefit and their income and assets must be held and used for that purpose. It may be that, in a sense, a nonprofit charitable organization is owned by the public.

The accounting systems of many nonprofit organizations keep separate records of groups of resources and their subsequent use because they have specified purposes and restrictions.

This need leads to the use of fund accounting where funds are restricted (the directors have limited control over specific use due to donor instructions). Nonexpendable (capital funds that cannot be used for operating costs) and expendable funds represent another classification of resources. In addition, many hospitals and schools have endowment funds that provide income for the organization, while the principal is not available for use [18]. The constraints imposed on the use of these funds hamper the exempt organization's financial management in quickly adapting to changing economic conditions.

However, the most important difference between the concept of exempt organization performance and that of for-profit entities centers on measurement of efficiency. Effectiveness in pursuing an exempt purpose cannot

Figure 1--Nonprofit Charitable Organizations, Excluding Private Foundations, Frequency Distribution of Organizations Among Asset Classes, by Type of Organization, 1982

[All figures are estimates based on samples]

Type of organization <sup>1/</sup>	Under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Church <sup>2/</sup> .....	960	480	102	436	35	6
School .....	3,364	1,922	717	1,331	754	245
Hospital .....	480	961	102	1,547	1,408	521
Government unit .....	480	--	--	204	12	3
Hospital research .....	--	480	--	43	18	4
Organization supporting a public college .....	--	480	307	215	42	11
Publicly supported organization .....	22,593	15,863	4,097	7,338	726	118
Organization supporting charitable organizations .....	960	1,922	512	1,245	208	43
Organization testing for public safety .....	--	--	--	--	--	1
Not reported .....	960	961	204	231	44	15

<sup>1/</sup>This classification was derived from Schedule A (Form 990), Part IV, entitled "Reason for Non-Private Foundation Status."

<sup>2/</sup>Churches are not required to file a Form 990. Most of the organizations in this category either filed voluntarily or misreported their type of organization. This estimate is, therefore, not inclusive of the majority of religious organizations.

be expressed in net profit or return on investment figures. Traditional financial ratios are difficult to calculate and interpret.

#### SUMMARY

For 1982, total revenue for nonprofit charitable organizations was \$196.3 billion, reflecting an 82 percent real growth since 1975. Total assets and total expenses experienced similar growth during this period. Health service and education providers dominated the largest organizations.

Contributions represented 21 percent of total revenue for all organizations. The importance of contributions as a part of revenue declined as the value of assets increased. The largest organizations relied more on program service revenue while the small organizations depended on contributions as their primary revenue source.

The largest number of these charitable organizations were publicly supported organizations which produced a wide array of goods and services. However, the concentration of financial aggregates was in the schools and hospitals.

Charitable organizations and for-profit entities operate with different goals and under different legal constraints. The furtherance of the public good is assumed to be the reason that charitable organizations operate as a third sector in the U.S. economy.

#### DATA SOURCE AND LIMITATIONS

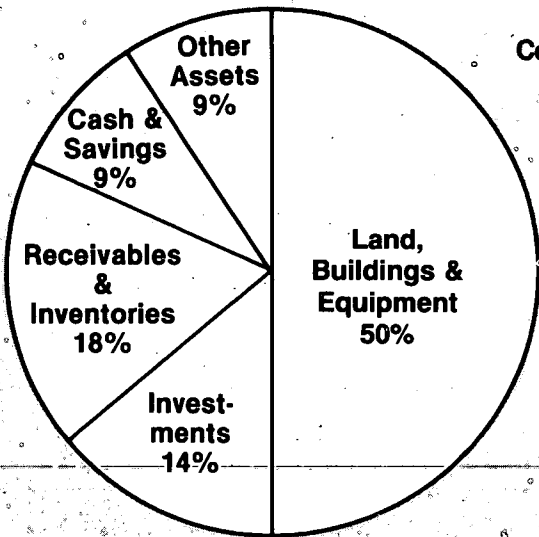
The database used for this article was constructed by the Statistics of Income (SOI) Division by collecting data using the concept

Figure J

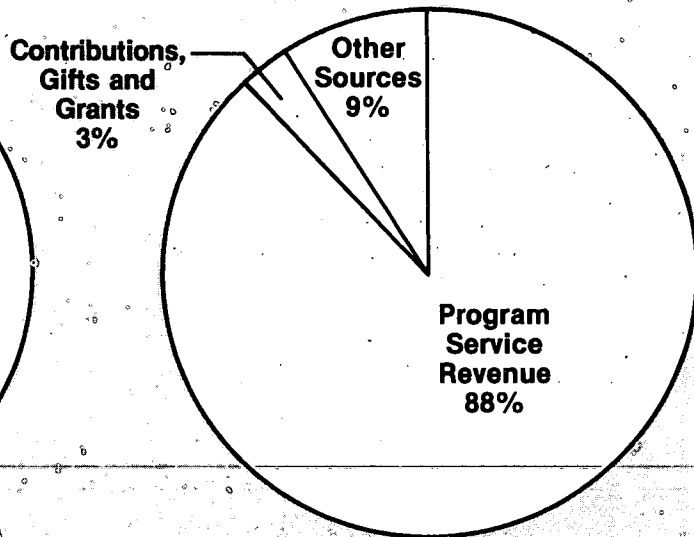
**Composition of Assets & Revenue Sources, By Organization Type, 1982**

**Hospitals**

**Assets—\$93.8 billion**

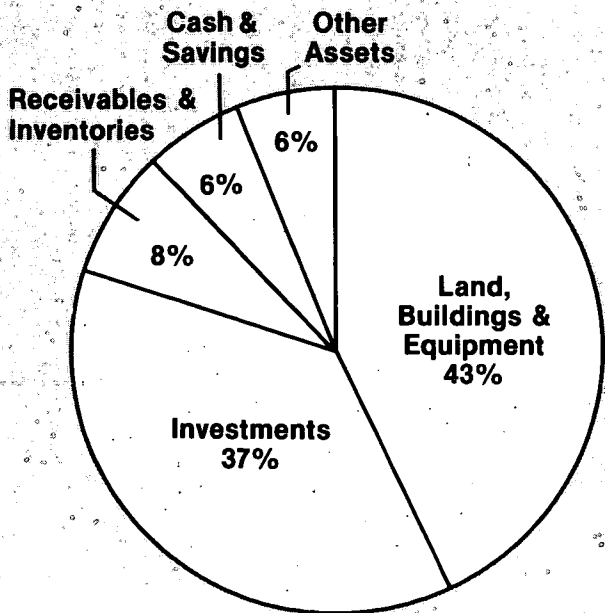


**Revenue—\$91.85 billion**

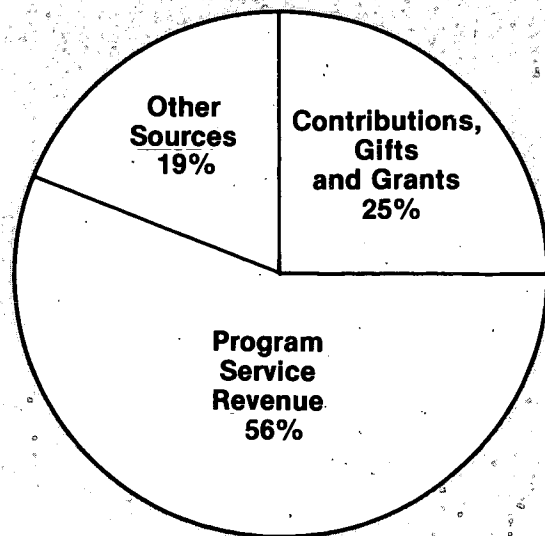


**Schools**

**Assets—\$73.52 billion**



**Revenue—\$35.2 billion**





of a Tax Year as opposed to a Processing Year (see Appendix for a discussion of the concepts of a Processing Year and a Tax Year). The relevant Tax Year is defined by accounting periods ending December 1982 through November 1983. Calendar year filers represented 45 percent of the population, while 42 percent of the non-calendar year filers had accounting periods ending in June. The sample included 219 group returns that appear to be returns with large assets while the return actually represents an aggregate of many small organizations [19].

The sample size was 4,398 organizations. The estimates of nonprofit charitable organizations presented here are based on a random probability sample of 1982 unaudited information returns (Form 990) stratified by asset levels. The sample was selected based on a computation on the employer identification number (EIN). The 1982 filing requirement granted an exemption to entities with gross receipts of \$25,000 or less; returns of organizations with gross receipts of less than \$25,000 were bypassed for sample selection. The sample design was nearly optimal for the purpose of estimating total assets or totals highly correlated with assets.

The data presented in this article are subject to sampling and nonsampling error. The size of the sampling error is estimated by the approximate coefficients of variation in Figure K. Nonsampling error would stem primarily from interpretation of charitable organizations' entries on the Form 990 and the efficiency of the testing used in detecting inconsistencies in the data as well as the quality of the subsequent correction process. When 1982 returns were not available, 1981 returns were substituted as proxies. In addition, comparable frequencies and amounts in tables may vary slightly as a result of computer software differences.

Sampling rates ranged from 1.00 for organizations with \$10 million or more in assets to .0021 for organizations with assets below \$500,000. Additionally, the weighting of the data file had to be adjusted for nonresponse. (Some returns selected were not obtainable.) The low rate of sampling for lower asset organizations increases sampling variability for these strata. Consequently, a caveat must be issued as to the use of estimates for organizations with assets of \$500,000 or less. The approximate coefficient of variation for each sampling rate is shown in Figure K. In addition, organizations with receipts that are normally not more than \$25,000 (the average of the preceding 3 years for organizations 3 years or older) might not have filed a 1982 return even if their receipts were greater than \$25,000 in 1982.

Figure K. - Approximate Coefficient of Variation for Number of Returns by Size of Assets

Approximate coefficient of variation	Size of Assets		
	Under \$500,000 or blank	\$500,000 Under \$2,500,000	\$2,500,000 Under \$10,000,000
	(1)	(2)	(3)
0.05 .....	50,100	11,300	5,500
0.07 .....	40,100	9,000	4,200
0.10 .....	28,100	6,200	2,800
0.15 .....	16,200	3,500	1,600
0.20 .....	10,200	2,200	950
0.30 .....	5,000	1,050	450

#### APPENDIX: COMPARISONS OF 1975 AND 1982 DATA

There have been many changes in the operating environment of charitable organizations between 1975 and 1982 and they should be noted before comparing the two SOI sample data sets for the purpose of analyzing changes in the charitable sector. In addition, there are differences in the scope and methodology of the studies as well as in the data source. Comparability is further hampered by the fact that the Form 990 underwent a major revision during this period.

The economic climate of 1982 differed from that of 1975. The rate of price change was 6.1 percent in 1982 as compared to 9.1 percent in 1975. Inflation has particularly negative effects on exempt organizations with endowment funds that depend on fixed-return long-term investments. Management of these funds was made more difficult by the depressed stock and bond markets of 1974 that were still recovering in 1975. Endowment funds typically follow the stock and bond markets in value. Prices in this market were much higher in 1981-82 than in 1974-75 [20].

In addition, there was a change in the filing requirement effective in December 1982 that affected all 1982 Form 990 filings. This change raised the minimum level of gross receipts, required for filing purposes, to more than \$25,000 from the previous level of more than \$10,000 in 1976 and more than \$5,000 in 1975. Adjusting for the rate of inflation, this represents a 203 percent increase in the filing requirement (in 1972 dollars). This, along with a possible increase in the filing of group returns, may account for the decrease in the number of organizations filing a return.

As a percentage of total revenue, donations fell from 26 percentage to 21 percent for non-

profit charitable organizations between 1975 and 1982. There are alternative explanations for the apparent decreased level of charitable donations relative to total revenue. Enactment of the Economic Recovery Tax Act of 1981 (ERTA) could have had a dampening effect on giving to these organizations. While it would require more research to estimate ERTA's overall effect on contributions, it is possible to enumerate theoretical relationships between levels of giving and the cost of giving.

The cost of charitable giving for an individual can most simply be expressed as:

$$C_g = (1 - T_m),$$

where  $C_g$  is the cost of giving, and  $T_m$  is the marginal tax rate. One dollar of giving, less the donor's marginal rate of taxation (the percentage of tax on the last dollar of income realized), yields the out-of-pocket cost of the gift. For example, an individual in the 70 percent tax bracket realizes a true cost of \$30 when donating \$100, since \$70 would have been paid as tax. Therefore, the cost of a charitable contribution is inversely related to the donor's marginal tax rate. If the marginal rate drops, the cost of donating increases, and an individual facing an array of consumption choices experiences a change in the relative prices between expenditures on goods and services that are tax deductible versus those that are not tax deductible.

ERTA reduced average marginal tax rates as well as the maximum marginal rate (from 70 percent to 50 percent). The resultant increase in the cost of giving may have had a substitution effect on an individual's willingness to contribute. Conversely, the lowering of tax rates may have increased after-tax income levels (in the absence of a downturn in the business cycle or other negative changes in general economic conditions) and may have produced a positive income effect that would have operated to increase charitable giving. If the price elasticity of demand were large enough to outweigh the income elasticity, it is possible that this provision of ERTA negatively affected giving to nonprofit charitable organizations. (It should be noted that there could be a lagged substitution effect or lagged income effect where a transition period was needed to observe the final effect.) [21] [22].

ERTA also provided, for the first time, some deductibility of charitable donations for non-itemizers. This lowered the cost of giving for this group to the extent of the limit of the maximum allowable deduction. Again, the overall dollar impact on exempt organizations' receipts is difficult to predict since a portion of the contributions of nonitemizers would not be a result of new behavior.

Estate tax return filings were affected by provisions of the Tax Reform Act of 1976 that progressively raised the gross value of the estate required to file to \$175,000 from a level of \$60,000 in 1975. Charitable bequests for those estates not required to file would have a higher cost than when the estates were taxed. ERTA's estate tax provisions affected charitable bequests of decedents in 1982 and thereafter. Exempt organizations' receipts could have been affected by this after 1982.

The final consideration in trying to measure the change in the nonprofit charitable sector from 1975 to 1982 is that the structure of the two SOI studies differs in three significant ways. First, the 1975 study used a Processing Year concept, in which 1975 returns filed and processed during 1976 were sampled. The 1982 study used a Tax Year concept in which 1982 returns were sampled regardless of when they were processed. A Processing Year design allows an earlier cut-off of sampling; hence statistics can be produced more quickly. When a Processing Year sampling method is used to produce annual statistics, late filers can be captured in a statistical series. On the other hand, a Tax Year design would provide better coverage for 1-year statistics, but the sampling would require a longer time frame due to lags in filing and processing of returns [23]. Second, the 1975 study focused on all IRC 501(c) subsection codes, whereas the 1982 study sampled only IRC 501(c)(3) and 501(c)(4) organizations. (501(c)(4) organization data are not included in this article.) Finally, the 1975 study classified organizations by principal activity as well as stratified the sample on levels of receipts. For 1982, the sample was stratified by assets and data on activity were not included since activity coding was dropped from the Form 990 before 1982.

#### NOTES AND REFERENCES

- [1] 1975 was the year of the last Statistics of Income (SOI) study of nonprofit charitable organizations.
- [2] See Appendix entitled "Comparisons of 1975 and 1982 Data" for an explanation of the differences in the 1975 and 1982 data sets.
- [3] Executive Office of the President, Office of Management and Budget, The Budget of the United States Government, FY 1982, pp. 8-9.
- [4] U.S. Bureau of the Census, Current Population Reports, series P-60, Nos. T38 and T45.

- [5] The concept of altruism does not preclude the donor from receiving some benefit (e.g., recognition by the community, self-satisfaction); it merely indicates that the benefit is not immediately tangible.
- [6] Data available for partnerships and sole proprietorships did not contain farm entities for every statistic. Therefore, for consistency in comparison, farm data were not used.
- [7] Assets are not reported by sole proprietorships. Therefore, they are not included in business entities assets.
- [8] U.S. Bureau of Labor Statistics, Employment and Earnings, monthly; unpublished data.
- [9] "A commodity is called a 'public good' if its consumption by one person does not reduce the amount available for others or phrasing it another way, a good is 'public' if providing the good for anyone makes it possible to provide it for everyone, without additional cost. Public goods thus represent a particular type of beneficial externality. A private good (e.g., a banana) is used or consumed exclusively; a public good is (or may be) used concurrently by many economic agents." Hirshleifer, Jack, Price Theory and Applications, 3rd ed., Prentice-Hall, 1984, pp. 143-144.
- [10] "Tax expenditure estimates measure the decrease in individual and corporate income tax liabilities that result from the provisions in income tax laws and regulations that provide economic incentives to the private sector or tax relief to particular kinds of taxpayers." "The term tax expenditure is derived from the assumption that the goals of these favorable tax provisions could be accomplished by replacing them with direct expenditure programs." Joint Committee on Taxation, "Estimates of Federal Tax Expenditures for Fiscal Years 1986-1990," April 12, 1985, p. 2.
- [11] The difference between the cost of an outlay equivalent and the cost of a revenue loss is that a portion of an outlay would be in the form of transfer payments that would be taxable. Thus, because of the revenue gain, the outlay would generally cost less than the revenue loss of the tax expenditure.
- [12] Due to the interdependence of tax expenditures, these estimates cannot be added together for a total outlay equivalent or a total revenue loss; instead, they must be considered independently. The term "interdependence of tax expenditures" refers to the fact that tax expenditures mutually affect marginal tax rates. The elimination of one exclusion from gross income could cause an increase in taxable income that would be taxed in a higher bracket thus increasing the revenue loss from other exclusions.
- [13] Weisbrod, Burton A., "Toward a Theory of the Voluntary Non-Profit Sector," in Altruism, Morality, and Economic Theory, Edmund S. Phelps, ed., Russell Sage Foundation, 1975, p. 175.
- [14] Weiss, Jeffrey H., "The Ambivalent Value of Voluntary Provision of Public Goods in a Political Economy," in Nonprofit Firms in a Three Sector Economy, Michelle J. White, ed., The Urban Institute Press, 1981, pp. 11-12.
- [15] Newhouse, Joseph P., "Toward a Theory of Nonprofit Institutions: An Economic Model of a Hospital," American Economic Review, March 1970, p. 64.
- [16] Private foundations are subject to an excise tax on investment income and they are required to distribute annually a minimum amount of their investment assets. See Riley, Margaret, "Private Foundation Information Returns, 1982," Statistics of Income Bulletin, Fall 1985, Vol. 5, No. 2, p. 8.
- [17] Weisbrod, Burton A., The Voluntary Non-profit Sector, Lexington Books, 1977, pp. 77-81.
- [18] Gross, Malvern J., Jr., and Warshauer, William, Jr., Financial and Accounting Guide for Nonprofit Organizations, 3rd ed., John Wiley & Sons, 1983, pp. 11-39.
- [19] A parent organization may file a return for affiliated organizations that are subject to the parent's control and are exempt under a current group exemption letter. All the organizations on a group return must have the same accounting period.
- [20] U.S. Council of Economic Advisers, Economic Report of the President, 1975, pp. 310-311.
- [21] Vickrey, William, "Private Philanthropy and Public Finance," in Altruism, Morality, and Economic Theory, Edmund S. Phelps, ed., Russell Sage Foundation, 1975, pp. 153-157.
- [22] For empirical evidence that ERTA did not negatively affect charitable giving, see

Bristol, Ralph B., "Tax Cuts and Charitable Giving," Tax Notes, July 15, 1985, pp. 323-326.

- [23] As an example of a possible lag in filing and processing a 1982 return, organizations with an accounting period ending in November 1983 would have a required filing date for its 1982 return of April 15, 1984. Because of filing extensions, the return might not be processed until 1985.

## Nonprofit Charitable Organizations, 1982

Table 1. — Returns of Tax-Exempt 501(C)(3)<sup>1</sup> Organizations with Total Assets: Assets, Liabilities, Revenue and Expenses by Size of Total Assets, 1982

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Items	Total	Size of total assets							
		\$1 under \$25,000	\$25,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Returns of 501(C)(3) organizations.....	75,738	14,902	14,902	23,075	6,043	12,595	3,251	967	
Total assets.....	279,638,066	163,682	859,303	4,520,081	4,266,804	43,533,996	74,300,485	151,993,712	
Cash (Non-interest bearing):									
Number of returns.....	65,144	11,537	13,941	20,190	4,917	11,129	2,667	761	
Amount.....	4,914,338	44,969	162,692	406,469	348,879	1,060,802	1,121,431	1,769,092	
Savings and temporary cash investments:									
Number of returns.....	52,556	7,210	11,056	16,825	4,507	9,619	2,602	734	
Amount.....	20,341,904	54,395	297,386	1,280,194	784,841	3,908,587	5,856,576	8,159,923	
Accounts receivable (net):									
Number of returns.....	36,759	2,884	3,845	13,460	3,585	9,150	2,925	908	
Amount.....	20,727,742	6,374	94,003	753,342	184,053	3,401,581	6,985,579	9,302,806	
Pledges receivable (net):									
Number of returns.....	4,266	—	—	961	814	1,752	691	246	
Amount.....	3,036,460	—	—	1,807	54,557	1,065,169	1,084,100	830,825	
Grants receivable:									
Number of returns.....	6,036	961	1,442	1,442	614	1,002	376	197	
Amount.....	1,565,944	8,164	34,850	151,681	128,997	511,233	288,489	462,527	
Receivables due from officers, directors, trustees and key employees:									
Number of returns.....	1,795	480	—	480	—	609	159	66	
Amount.....	129,003	799	—	8,113	—	12,465	49,648	57,977	
Other notes and loans receivable (net):									
Number of returns.....	9,152	961	480	961	1,434	3,396	1,385	532	
Amount.....	5,824,257	192	961	19,980	75,133	777,170	1,577,686	3,373,133	
Inventories for sale or use:									
Number of returns.....	19,035	961	1,922	6,249	1,331	5,321	2,440	807	
Amount.....	2,826,729	1,662	29,611	108,242	46,621	662,457	948,440	1,029,694	
Prepaid expenses and deferred charges:									
Number of returns.....	23,832	1,442	3,365	6,730	2,048	7,144	2,367	735	
Amount.....	1,860,943	2,207	9,228	75,328	27,252	325,674	536,669	884,581	
Investments—securities:									
Number of returns.....	14,773	480	961	2,403	1,536	6,497	2,179	714	
Amount.....	69,745,075	3,110	16,889	62,959	410,218	6,904,866	12,090,414	50,256,616	
Investments—land, buildings and equipment (minus accumulated depreciation):									
Number of returns.....	6,320	961	961	1,442	409	1,698	617	229	
Amount.....	8,039,810	4,870	23,106	242,959	123,087	1,300,421	1,577,957	2,767,406	
Investment—other:									
Number of returns.....	6,803	480	—	1,922	717	1,995	1,202	485	
Amount.....	17,970,993	1,586	—	94,695	91,246	1,075,062	3,106,308	13,602,094	
Land, buildings, and equipment (minus accumulated depreciation):									
Number of returns.....	41,278	3,845	5,768	12,498	4,507	10,811	2,953	893	
Amount.....	107,076,532	18,575	166,590	1,062,096	1,777,878	20,819,766	34,093,692	49,137,932	
Other assets:									
Number of returns.....	32,739	3,845	3,845	10,095	4,200	7,365	2,584	802	
Amount.....	17,578,328	16,772	23,981	252,211	214,035	1,708,737	5,003,489	10,359,100	
Total liabilities.....	116,777,538	60,995	246,397	1,971,267	1,330,380	16,579,294	28,815,955	67,773,245	
Accounts payable and accrued expenses:									
Number of returns.....	49,336	8,172	7,691	14,421	4,404	10,633	3,079	933	
Amount.....	15,607,320	29,861	108,584	641,616	385,428	2,349,604	4,767,258	7,324,966	
Grants payable:									
Number of returns.....	4,571	961	—	1,922	307	1,089	217	73	
Amount.....	2,326,238	6,455	—	183,133	22,671	735,189	598,870	799,918	
Support and revenue designated for future periods:									
Number of returns.....	11,200	961	1,922	4,326	614	2,701	511	182	
Amount.....	3,414,470	469	17,228	144,750	84,274	992,635	1,091,121	1,083,989	
Loan from officers, directors, trustees and key employees:									
Number of returns.....	2,143	—	480	1,442	—	172	40	7	
Amount.....	278,609	—	3,249	29,564	—	87,593	125,456	32,745	
Mortgages and other notes payable:									
Number of returns.....	24,249	1,442	3,365	6,730	2,151	7,414	2,375	771	
Amount.....	51,845,471	7,049	28,828	695,931	609,329	9,890,152	16,340,787	24,275,391	
Other liabilities:									
Number of returns.....	29,391	3,845	3,365	8,172	2,765	7,947	2,476	818	
Amount.....	43,305,428	17,160	90,506	296,271	228,677	2,524,119	5,892,460	34,256,234	
Total fund balances/net worth:									
Number of returns.....	75,583	14,902	14,902	23,075	6,043	12,450	3,245	963	
Amount.....	162,860,528	102,686	612,905	2,548,814	2,936,423	26,954,701	45,484,529	84,220,466	
Total liabilities and fund balances/net worth:									
Number of returns.....	75,738	14,902	14,902	23,075	6,043	12,595	3,251	967	
Amount.....	279,638,067	163,682	859,303	4,520,082	4,266,804	43,533,995	74,300,485	151,993,712	
Total revenue.....	196,305,700	774,536	2,826,490	9,018,977	5,222,087	31,380,246	57,278,516	89,802,846	
Total contributions.....	41,272,737	432,311	1,999,611	5,344,562	3,656,867	9,875,831	8,338,137	11,625,415	
Contributions, gifts and grants received through direct public support:									
Number of returns.....	55,385	10,095	9,614	17,306	4,507	10,250	2,787	825	
Amount.....	17,293,898	217,697	249,650	1,135,767	756,981	5,128,488	4,633,067	5,174,245	
Contributions, gifts and grants received through indirect public support:									
Number of returns.....	13,361	480	1,922	5,288	1,536	3,305	598	230	
Amount.....	4,798,250	6,970	13,630	542,951	224,225	1,422,242	1,005,862	1,582,368	
Contributions, gifts and grants received through government grants:									
Number of returns.....	24,185	3,845	4,807	8,653	1,843	3,380	1,204	460	
Amount.....	19,180,588	207,643	1,736,330	3,665,843	2,675,660	3,327,099	2,699,207	4,868,802	

Footnote(s) at end of table.

## Nonprofit Charitable Organizations, 1982

Table 1. — Returns of Tax-Exempt 501(C)(3)<sup>1</sup> Organizations with Total Assets: Assets, Liabilities, Revenue and Expenses by Size of Total Assets, 1982 — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Items	Total	Size of total assets						
		\$1 under \$25,000	\$25,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Program service revenue:								
Number of returns.....	45,821	7,210	8,172	14,421	3,482	8,993	2,696	843
Amount.....	124,373,343	364,464	496,426	2,749,404	897,157	16,525,254	42,001,862	61,338,774
Membership dues and assessments:								
Number of returns.....	19,438	3,845	6,249	4,807	1,536	2,598	333	66
Amount.....	2,476,708	126,165	118,785	328,827	195,078	516,548	561,441	629,862
Interest on savings and temporary cash investments:								
Number of returns.....	55,146	7,691	11,056	18,267	5,019	9,851	2,522	737
Amount.....	3,371,905	5,383	34,367	140,636	115,390	618,652	985,270	1,472,205
Dividends and interest from securities:								
Number of returns.....	12,517	480	961	2,884	1,536	4,378	1,701	575
Amount.....	5,102,388	162	2,118	20,526	36,048	591,481	956,922	3,495,127
Gross rents:								
Number of returns.....	12,216	1,442	961	2,884	1,434	3,866	1,206	422
Amount.....	1,298,963	138,910	17,145	8,768	88,975	517,437	196,306	331,418
Rental expenses:								
Number of returns.....	5,695	961	480	1,442	409	1,488	652	261
Amount.....	781,032	93,802	2,481	9,358	83,440	286,578	114,411	190,957
Net rental income (loss):								
Number of returns.....	12,206	1,442	961	2,884	1,434	3,866	1,200	418
Amount.....	517,931	45,107	14,664	-589	5,534	230,858	81,895	140,460
Other investment income:								
Number of returns.....	2,266	480	—	—	102	1,175	350	157
Amount.....	996,394	168	—	—	1,094	71,849	106,860	816,422
Gross amount from sale of assets-securities:								
Number of returns.....	5,877	—	—	480	717	3,148	1,141	389
Amount.....	35,047,624	—	—	32,698	128,247	1,766,627	5,422,978	27,697,072
Cost or other basis and sales expenses-securities:								
Number of returns.....	5,627	—	—	480	717	3,062	1,022	345
Amount.....	32,374,860	—	—	32,229	126,704	1,642,268	5,059,299	25,514,358
Gain (loss)-securities:								
Number of returns.....	5,877	—	—	480	717	3,148	1,141	389
Amount.....	2,672,764	—	—	469	1,542	124,359	363,679	2,182,713
Gross amount from sale of other assets:								
Number of returns.....	6,172	480	480	961	819	2,194	898	337
Amount.....	1,258,098	158,754	937	417	29,736	218,657	235,839	613,756
Cost or other basis and sales expenses-other assets:								
Number of returns.....	3,876	480	480	—	512	1,439	690	273
Amount.....	1,027,032	431,819	467	—	10,052	64,097	140,481	380,114
Gain (loss)-other assets:								
Number of returns.....	6,823	480	961	961	819	2,340	921	339
Amount.....	231,065	-273,064	469	417	19,683	154,560	95,358	233,641
Total gain (loss) from sale of assets:								
Number of returns.....	11,022	480	961	961	1,536	4,761	1,729	592
Amount.....	2,903,830	-273,064	469	886	21,226	278,919	459,037	2,416,354
Gross revenue-special fundraising events:								
Number of returns.....	15,946	3,365	3,845	5,288	921	2,194	257	73
Amount.....	1,641,390	23,615	180,592	253,524	140,997	777,128	177,242	88,290
Direct expenses:								
Number of returns.....	13,644	2,884	3,365	4,807	819	1,482	218	67
Amount.....	741,843	11,749	100,530	105,394	84,478	362,655	43,827	33,208
Net income (loss):								
Number of returns.....	16,144	3,365	3,845	5,288	1,024	2,296	252	71
Amount.....	899,545	11,865	80,061	148,129	56,518	414,472	133,415	55,081
Gross sales minus returns and allowances:								
Number of returns.....	13,891	961	1,922	6,730	717	2,469	792	298
Amount.....	7,960,114	16,655	59,104	311,800	19,681	1,463,557	2,801,810	3,287,503
Cost of goods sold:								
Number of returns.....	12,903	961	1,922	6,249	717	2,092	690	270
Amount.....	2,979,252	17,526	35,597	205,978	16,261	506,439	996,062	1,201,387
Gross profit (loss):								
Number of returns.....	13,846	961	1,922	6,730	717	2,426	789	299
Amount.....	4,980,862	-870	23,507	105,822	3,420	957,118	1,805,747	2,086,116
Other revenue:								
Number of returns.....	37,728	6,249	5,768	11,537	3,482	7,554	2,412	723
Amount.....	9,410,072	62,862	56,478	181,769	233,750	1,299,260	1,848,925	5,727,026
Total expenses:	181,298,552	970,925	2,761,297	8,661,310	5,004,304	29,330,345	53,254,786	81,295,584
Program services:								
Number of returns.....	68,978	12,018	13,941	21,152	5,531	12,293	3,105	936
Amount.....	151,667,591	681,731	2,497,256	7,038,939	4,060,906	23,828,835	43,538,281	70,021,639
Management and general:								
Number of returns.....	59,731	11,056	11,056	17,787	5,634	10,681	2,708	807
Amount.....	27,424,768	287,403	262,306	1,424,510	907,742	4,721,594	9,080,271	10,740,938
Fundraising:								
Number of returns.....	17,522	961	1,922	6,249	1,843	4,766	1,316	462
Amount.....	1,651,038	1,757	1,695	98,525	35,201	632,016	431,001	450,841
Payments to affiliates:								
Number of returns.....	3,113	480	480	1,442	102	496	85	26
Amount.....	555,154	32	38	119,334	454	147,898	205,231	82,164

<sup>1</sup>Excluding Private Foundations.

Note: — Indicates Not Reported.

Detail may not add to total because of rounding.

Nonprofit Charitable Organizations, 1982

Table 2.—Returns of Tax-Exempt 501(C)(3)<sup>1</sup> Organizations with Selected Income and Balance Sheet Items, by State, 1982

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Number of Returns	Total Receipts	Selected Receipts							
			Total Contributions Received		Direct Public Support		Indirect Public Support		Government Grants	
			Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
<b>United States, total</b> .....	<b>75,741</b>	<b>196,305,702</b>	<b>60,026</b>	<b>41,272,738</b>	<b>55,388</b>	<b>17,293,900</b>	<b>13,360</b>	<b>4,798,249</b>	<b>24,190</b>	<b>19,180,588</b>
Alabama .....	410	1,998,335	357	516,093	253	129,450	140	33,674	248	352,968
Alaska .....	486	74,640	4	10,645	4	1,282	—	—	4	9,362
Arizona .....	522	1,364,901	516	579,742	514	330,785	5	1,161	153	247,795
Arkansas .....	168	838,613	167	86,427	166	51,960	108	29,081	8	5,386
California .....	8,639	21,097,305	6,497	3,879,449	6,295	1,968,533	414	373,941	1,867	1,536,975
Colorado .....	677	1,926,535	668	294,724	668	173,746	152	38,087	540	82,891
Connecticut .....	1,332	3,148,985	746	311,861	742	258,117	15	16,541	38	37,203
Delaware .....	20	515,745	14	35,192	13	31,515	3	1,693	8	1,985
Florida .....	2,360	5,946,281	2,345	1,143,449	1,860	504,851	425	327,120	1,103	311,479
Georgia .....	1,030	2,664,739	1,020	626,942	1,018	287,199	259	64,460	131	275,284
Hawaii .....	23	507,093	22	62,075	21	27,270	4	13,173	7	21,632
Idaho .....	113	448,756	111	266,371	110	40,894	2	99	107	225,378
Illinois .....	4,346	14,635,356	4,027	5,058,665	3,979	1,322,800	1,690	910,577	2,255	2,825,289
Indiana .....	2,716	4,345,854	2,076	936,688	1,109	236,652	503	13,040	1,491	686,996
Iowa .....	873	1,567,828	829	269,339	827	127,875	155	9,505	119	131,959
Kansas .....	517	1,115,089	513	171,752	513	77,562	4	515	495	93,675
Kentucky .....	1,875	1,806,280	1,726	322,495	1,243	247,153	490	8,932	1,029	66,411
Louisiana .....	619	1,554,576	614	222,726	509	80,689	4	8,233	592	133,803
Maine .....	65	570,486	65	35,042	21	29,468	4	1,677	55	3,896
Maryland (Incl. D.C.) .....	1,695	7,076,882	1,103	1,981,016	1,097	507,109	131	235,212	322	1,238,696
Massachusetts .....	3,969	10,308,112	2,475	2,682,653	2,466	916,139	271	11,322	1,433	1,755,192
Michigan .....	3,688	6,192,503	1,629	558,643	1,621	296,274	244	27,880	628	234,489
Minnesota .....	1,399	2,571,422	1,390	571,703	1,386	225,238	123	91,879	237	254,586
Mississippi .....	597	1,240,626	591	112,543	586	49,423	485	26,191	57	36,928
Missouri .....	2,212	4,471,847	611	732,905	604	327,084	165	63,874	225	341,946
Montana .....	15	309,818	12	6,616	12	5,433	3	56	4	1,128
Nebraska .....	31	786,822	28	76,106	27	58,777	10	5,624	13	11,705
Nevada .....	4	120,000	3	5,285	3	5,087	—	—	1	198
New Hampshire .....	314	736,302	313	104,104	311	99,598	106	1,350	8	3,156
New Jersey .....	1,917	4,769,614	1,720	723,374	1,670	245,869	863	166,165	726	311,340
New Mexico .....	15	392,059	10	14,852	9	9,096	3	2,417	3	3,338
New York .....	5,959	27,459,756	5,102	5,620,951	4,453	2,774,399	711	1,260,223	2,788	1,586,329
North Carolina .....	2,165	4,589,052	2,113	1,145,034	2,008	507,575	605	117,980	1,304	519,478
North Dakota .....	16	497,603	13	11,403	13	10,935	1	161	2	307
Ohio .....	3,861	10,249,112	3,265	2,883,914	2,669	592,586	1,417	375,397	1,348	1,915,931
Oklahoma .....	1,107	2,005,294	725	476,548	723	460,682	7	4,739	9	11,127
Oregon .....	1,773	1,802,919	1,723	226,506	1,720	190,497	210	21,957	13	14,052
Pennsylvania .....	5,552	14,572,073	4,416	1,681,410	4,402	818,670	1,167	94,052	1,485	768,688
Rhode Island .....	1,030	979,410	1,029	153,102	1,027	89,076	7	49,001	492	15,025
South Carolina .....	80	814,297	77	124,886	76	91,913	48	11,193	16	21,780
South Dakota .....	321	804,953	319	14,543	319	13,697	—	—	5	846
Tennessee .....	1,427	3,839,826	939	740,853	937	505,469	702	70,008	134	165,375
Texas .....	3,650	7,744,494	2,944	2,063,163	2,835	1,323,852	814	94,117	1,608	645,194
Utah .....	6	727,375	4	21,295	4	21,026	1	7	1	262
Vermont .....	58	419,784	57	15,358	57	12,557	1	51	8	2,751
Virginia .....	1,568	4,051,056	1,565	1,063,211	1,561	505,612	25	26,209	384	531,391
Washington .....	2,603	2,851,041	2,116	508,297	1,632	147,758	118	5,540	505	354,999
West Virginia .....	702	1,443,892	218	149,934	114	29,875	91	10,710	114	109,349
Wisconsin .....	1,144	3,248,269	1,138	400,768	1,133	336,864	641	52,496	27	11,408
Wyoming .....	1	2,842	1	1,035	1	977	—	—	1	58
Foreign .....	72	3,099,050	60	1,571,050	47	186,952	13	120,929	39	1,263,169

Footnote(s) at end of table.

## Nonprofit Charitable Organizations, 1982

Table 2. — Returns of Tax-Exempt 501(C)(3)<sup>1</sup> Organizations with Selected Income and Balance Sheet Items, by State, 1982 — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

State	Selected Receipts — Continued					Selected Expenses			
	Program Service Revenue		Membership Dues and Assessments		Total Expenses	Program Service		Fundraising	
	Number of Returns	Amount	Number of Returns	Amount		Number of Returns	Amount	Number of Returns	Amount
	(11)	(12)	(13)	(14)		(15)	(16)	(17)	(18)
<b>United States, total</b> .....	<b>45,824</b>	<b>124,373,341</b>	<b>19,437</b>	<b>2,476,712</b>	<b>181,298,555</b>	<b>68,982</b>	<b>151,667,594</b>	<b>17,521</b>	<b>1,651,037</b>
Alabama.....	311	1,060,685	132	86,056	1,869,628	403	1,496,973	102	12,272
Alaska.....	486	60,928	2	2	64,778	486	60,749	2	68
Arizona.....	369	623,533	106	5,810	1,177,576	519	1,017,455	152	14,652
Arkansas.....	167	663,279	1	2	759,096	168	617,858	151	8,451
California.....	2,681	14,782,910	2,678	619,592	19,694,923	6,066	16,280,464	2,217	214,699
Colorado.....	145	1,460,107	7	2,879	1,766,896	673	1,482,709	120	19,544
Connecticut.....	1,223	2,449,437	489	26,942	2,900,847	1,330	2,438,450	242	28,366
Delaware.....	14	334,837	5	3,814	455,251	19	374,056	7	1,127
Florida.....	1,718	4,215,980	10	8,652	5,509,717	2,352	4,542,601	556	23,669
Georgia.....	971	1,656,389	483	51,733	2,271,099	1,028	1,909,288	367	20,324
Hawaii.....	20	330,258	1	361	433,154	23	347,631	10	1,481
Idaho.....	9	135,884	—	448,433	—	113	406,554	6	793
Illinois.....	1,716	8,109,279	220	166,960	13,976,558	4,238	12,188,440	2,749	243,051
Indiana.....	1,740	2,905,257	490	1,844	4,007,315	2,232	3,479,398	83	13,858
Iowa.....	384	1,073,729	253	45,176	1,435,565	871	1,117,242	73	11,801
Kansas.....	515	840,957	4	695	1,019,557	516	843,407	16	3,129
Kentucky.....	712	1,230,805	527	3,063	1,644,565	1,386	1,281,176	107	19,954
Louisiana.....	504	1,034,996	2	237	1,368,481	131	1,036,865	6	2,288
Maine.....	64	499,114	1	126	514,833	63	425,957	9	2,493
Maryland (incl. D.C.).....	1,418	3,797,341	793	426,774	6,602,892	1,690	5,752,798	158	50,659
Massachusetts.....	3,071	5,671,428	590	27,214	8,782,947	3,919	7,447,564	926	98,713
Michigan.....	2,672	5,259,555	223	22,147	6,253,624	3,206	4,753,832	357	24,822
Minnesota.....	807	1,719,849	591	22,656	2,374,773	1,399	2,100,931	248	16,690
Mississippi.....	108	958,892	43	3,903	1,166,562	596	1,038,671	49	6,161
Missouri.....	1,956	3,207,385	587	12,671	4,112,944	2,166	3,498,484	725	24,346
Montana.....	14	282,604	1	2,342	286,738	15	250,253	4	848
Nebraska.....	27	594,925	3	1,212	705,104	31	569,864	17	10,421
Nevada.....	3	57,966	—	—	109,040	4	104,260	—	—
New Hampshire.....	168	510,003	146	56,390	849,746	313	495,908	158	9,427
New Jersey.....	1,506	3,175,808	404	66,985	4,400,191	1,824	3,403,455	889	38,040
New Mexico.....	9	269,648	—	—	350,232	13	288,792	2	1,120
New York.....	3,996	13,481,064	3,662	421,237	25,863,383	5,364	22,702,389	1,177	367,680
North Carolina.....	1,900	3,001,940	3	1,108	4,039,065	2,119	3,689,662	224	16,522
North Dakota.....	16	474,570	—	—	463,709	14	389,610	3	380
Ohio.....	2,287	6,305,390	1,077	102,766	9,435,103	3,375	7,853,533	762	29,639
Oklahoma.....	218	1,187,006	4	285	1,816,635	1,100	1,191,529	14	7,458
Oregon.....	804	1,363,428	105	4,191	1,678,524	1,771	1,306,036	535	12,004
Pennsylvania.....	3,656	11,462,890	1,674	38,892	13,746,075	5,439	11,796,324	1,164	66,579
Rhode Island.....	545	673,877	526	13,126	871,287	1,030	770,659	10	5,411
South Carolina.....	76	562,635	45	15,544	714,573	80	569,824	16	3,067
South Dakota.....	319	737,122	102	9,508	766,172	320	683,042	1	603
Tennessee.....	1,372	2,137,860	3	175	3,537,250	1,425	3,117,770	278	37,595
Texas.....	2,215	4,446,011	1,329	113,283	6,648,658	3,163	5,259,219	1,280	83,445
Utah.....	4	526,599	—	—	650,165	5	597,188	1	377
Vermont.....	58	378,340	1	34	392,060	58	325,040	6	1,315
Virginia.....	491	2,545,213	694	23,164	3,688,458	1,568	2,863,798	241	48,024
Washington.....	1,833	2,143,266	588	2,591	2,684,840	2,601	2,225,678	606	9,667
West Virginia.....	173	554,091	524	9,483	1,414,470	656	693,299	533	14,584
Wisconsin.....	508	2,445,612	288	17,286	2,879,467	1,038	2,403,365	139	8,382
Wyoming.....	1	807	—	—	1,763	1	892	1	8
Foreign.....	44	971,792	10	37,811	2,913,753	62	2,166,534	19	15,050

Footnote(s) at end of table.



Nonprofit Charitable Organizations, 1982

Table 2. — Returns of Tax-Exempt 501(C)(3)<sup>1</sup> Organizations with Selected Income and Balance Sheet Items, by State, 1982 — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

State	Information Items					
	Total Assets (20)	Total Liabilities (21)	Total Fund Balances/Net Worth (22)		Total Liabilities, Fund Balances/Net Worth (24)	
			Number of Returns	Amount	Number of Returns	Amount
<b>United States, total</b> .....	<b>279,638,065</b>	<b>116,777,538</b>	<b>75,585</b>	<b>162,860,531</b>	<b>75,741</b>	<b>279,638,067</b>
Alabama.....	3,079,509	1,213,953	410	1,865,556	410	3,079,509
Alaska.....	146,569	86,928	486	57,641	486	146,569
Arizona.....	2,098,088	1,121,667	522	976,421	522	2,098,088
Arkansas.....	1,219,432	356,832	168	862,600	168	1,219,432
California.....	22,810,926	9,150,697	8,595	13,660,230	8,639	22,810,926
Colorado.....	2,373,759	783,467	677	1,590,292	677	2,373,759
Connecticut.....	5,914,001	1,292,203	1,332	4,621,798	1,332	5,914,001
Delaware.....	1,313,859	295,170	20	1,018,689	20	1,313,859
Florida.....	7,681,815	2,872,643	2,360	4,809,172	2,360	7,681,815
Georgia.....	4,442,995	1,098,555	1,030	3,346,441	1,030	4,442,995
Hawaii.....	1,098,076	300,103	23	797,972	23	1,098,076
Idaho.....	473,158	137,637	113	335,521	113	473,158
Illinois.....	15,453,685	5,997,200	4,345	9,456,485	4,346	15,453,685
Indiana.....	5,851,393	2,542,770	2,716	3,308,624	2,716	5,851,393
Iowa.....	2,883,550	1,072,166	673	1,791,384	673	2,883,550
Kansas.....	1,274,871	473,331	517	801,541	517	1,274,871
Kentucky.....	3,056,279	942,286	1,875	2,113,993	1,875	3,056,279
Louisiana.....	2,158,969	815,011	618	1,343,959	619	2,158,969
Maine.....	969,413	500,995	65	468,418	65	969,413
Maryland (incl. D.C.).....	8,701,567	3,332,280	1,695	5,369,286	1,695	8,701,567
Massachusetts.....	15,701,769	4,275,226	3,969	11,426,541	3,969	15,701,769
Michigan.....	7,729,103	3,394,114	3,686	4,334,989	3,686	7,729,103
Minnesota.....	3,770,201	1,594,843	1,397	2,175,358	1,399	3,770,201
Mississippi.....	1,651,675	593,363	597	1,058,312	597	1,651,675
Missouri.....	6,915,087	2,646,790	2,212	4,268,327	2,212	6,915,087
Montana.....	378,039	200,562	15	175,458	15	378,039
Nebraska.....	1,707,794	683,361	31	1,024,433	31	1,707,794
Nevada.....	171,665	84,390	4	87,275	4	171,665
New Hampshire.....	1,388,646	378,179	314	1,010,467	314	1,388,646
New Jersey.....	8,069,478	3,473,155	1,917	4,596,323	1,917	8,069,478
New Mexico.....	646,326	349,326	15	296,998	15	646,326
New York.....	53,554,152	35,743,808	5,954	17,810,343	5,958	53,554,152
North Carolina.....	5,450,902	1,321,456	2,062	4,129,445	2,166	5,450,902
North Dakota.....	569,568	338,095	16	231,474	16	569,568
Ohio.....	12,202,203	4,740,295	3,861	7,461,909	3,861	12,202,203
Oklahoma.....	3,734,548	1,014,074	1,107	2,720,473	1,107	3,734,548
Oregon.....	2,108,047	1,047,728	1,773	1,060,320	1,773	2,108,049
Pennsylvania.....	18,956,845	6,707,172	5,551	12,249,673	5,552	18,956,845
Rhode Island.....	1,509,330	384,080	1,030	1,125,249	1,030	1,509,330
South Carolina.....	1,311,494	444,779	80	866,715	80	1,311,494
South Dakota.....	1,260,058	755,353	321	504,705	321	1,260,058
Tennessee.....	4,818,685	1,648,280	1,427	2,968,405	1,427	4,818,685
Texas.....	12,023,368	3,714,071	3,650	8,309,297	3,650	12,023,368
Utah.....	1,128,122	384,568	6	743,554	6	1,128,122
Vermont.....	661,823	148,267	58	513,556	58	661,823
Virginia.....	4,871,302	1,234,811	1,568	3,636,490	1,568	4,871,302
Washington.....	3,019,870	1,290,809	2,603	1,729,061	2,603	3,019,870
West Virginia.....	1,695,772	805,311	702	890,462	702	1,695,772
Wisconsin.....	5,151,979	1,857,247	1,144	3,294,732	1,144	5,151,979
Wyoming.....	21,268	403	1	20,865	1	21,268
Foreign.....	4,681,032	1,137,744	72	3,543,289	72	4,681,032

<sup>1</sup>Excluding Private Foundations.

Notes: — Indicates Not Reported.

Detail may not add to total because of rounding.

## Nonprofit Charitable Organizations, 1982

Table 3. — Returns of Tax-Exempt 501(C)(3)<sup>1</sup> Organizations with Total Revenue: Assets, Liabilities, Revenue and Expenses by Size of Total Revenue, 1982

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Items	Total (1)	Size of total revenue						
		Negative, zero or not reported (2)	\$1 under \$25,000 (3)	\$25,000 under \$100,000 (4)	\$100,000 under \$500,000 (5)	\$500,000 under \$1,000,000 (6)	\$1,000,000 under \$10,000,000 (7)	\$10,000,000 or more (8)
Returns of 501(C)(3) organizations.....	75,738	568	1,110	29,054	22,090	6,709	12,834	3,370
Total assets.....	279,638,066	648,598	309,030	3,104,449	9,347,210	8,129,157	54,739,811	203,359,808
Cash (Non-interest bearing):								
Number of returns.....	65,144	568	1,006	22,600	20,323	6,308	11,685	2,652
Amount.....	4,914,338	12,620	7,451	204,354	510,648	296,469	1,187,571	2,685,223
Savings and temporary cash investments:								
Number of returns.....	52,556	567	628	20,952	14,051	4,876	9,205	2,474
Amount.....	20,341,904	20,129	34,158	675,902	1,521,978	790,152	4,913,832	12,385,750
Accounts receivable (net):								
Number of returns.....	36,759	44	627	6,396	10,260	4,973	11,206	3,251
Amount.....	20,727,742	1,288	2,136	205,566	357,316	159,377	3,311,342	16,690,714
Pledges receivable (net):								
Number of returns.....	4,266	2	1	—	1,447	252	1,890	674
Amount.....	3,036,460	—	1,108	—	63,879	117,412	1,322,646	1,531,413
Grants receivable:								
Number of returns.....	6,036	—	—	1,442	1,647	—	2,441	506
Amount.....	1,565,944	—	—	9,966	52,164	—	826,609	677,204
Receivables due from officers, directors, trustees and key employees:								
Number of returns.....	1,795	—	—	—	961	44	514	275
Amount.....	129,003	—	—	—	8,912	4,470	9,973	105,647
Other notes and loans receivable (net):								
Number of returns.....	9,152	—	482	1,209	2,195	812	2,997	1,453
Amount.....	5,824,257	—	26,691	17,446	162,448	67,166	1,642,407	3,908,096
Inventories for sale or use:								
Number of returns.....	19,035	1	480	3,845	4,918	1,716	5,398	2,674
Amount.....	2,826,729	231	1,159	69,304	94,770	44,062	777,776	1,839,425
Prepaid expenses and deferred charges:								
Number of returns.....	23,832	44	103	2,928	7,792	2,404	7,975	2,584
Amount.....	1,860,943	766	142	58,635	105,901	20,939	305,763	1,368,794
Investments—securities:								
Number of returns.....	14,773	44	2	3,018	2,682	2,401	4,641	1,983
Amount.....	69,745,075	13,825	3,194	462,169	1,225,799	1,446,811	11,918,014	54,675,260
Investments—land, buildings and equipment (minus accumulated depreciation):								
Number of returns.....	6,320	1	—	2,025	1,681	922	1,136	552
Amount.....	6,039,810	1,078	—	108,342	473,925	447,752	1,227,896	3,780,814
Investment—other:								
Number of returns.....	6,803	1	—	583	2,730	398	1,825	1,264
Amount.....	17,970,993	963	—	1,872	483,078	23,947	2,103,468	15,357,863
Land, buildings, and equipment (minus accumulated depreciation):								
Number of returns.....	41,278	87	628	10,857	11,303	5,167	10,112	3,121
Amount.....	107,076,532	596,326	226,693	1,026,924	3,935,190	3,932,834	22,622,063	74,736,500
Other assets:								
Number of returns.....	32,739	86	525	10,435	8,417	3,115	7,494	2,664
Amount.....	17,578,328	1,389	6,294	264,163	351,195	777,757	2,570,446	13,607,100
Total liabilities.....	116,777,538	631,282	259,370	1,277,319	3,259,256	2,888,942	17,877,192	90,584,175
Accounts payable and accrued expenses:								
Number of returns.....	49,336	87	146	12,749	15,077	5,828	12,133	3,314
Amount.....	15,607,320	11,778	2,957	145,988	387,849	269,469	2,728,582	12,060,693
Grants payable:								
Number of returns.....	4,571	—	—	981	1,749	104	1,576	179
Amount.....	2,326,238	—	—	6,455	167,948	85,537	788,406	1,277,889
Support and revenue designated for future periods:								
Number of returns.....	11,200	—	43	3,365	3,309	980	2,960	541
Amount.....	3,414,470	—	794	53,342	182,943	37,322	1,331,696	1,808,371
Loan from officers, directors, trustees and key employees:								
Number of returns.....	2,143	—	—	961	962	1	193	24
Amount.....	278,609	—	—	29,324	3,555	312	136,637	108,779
Mortgages and other notes payable:								
Number of returns.....	24,249	87	148	6,498	6,416	3,262	5,110	2,725
Amount.....	51,845,471	618,402	241,461	842,757	2,215,898	2,218,661	8,698,675	37,011,614
Other liabilities:								
Number of returns.....	29,391	44	45	6,498	9,200	2,829	8,104	2,669
Amount.....	43,305,428	1,101	14,156	199,451	301,059	279,639	4,193,193	38,316,826
Total fund balances/net worth:								
Number of returns.....	75,583	568	1,110	29,054	22,090	6,707	12,732	3,320
Amount.....	162,860,528	17,316	49,660	1,827,129	6,087,955	5,240,213	36,862,619	112,775,633
Total liabilities and fund balances/net worth:								
Number of returns.....	75,738	568	1,110	29,054	22,090	6,709	12,834	3,370
Amount.....	279,638,067	648,598	309,030	3,104,448	9,347,212	8,129,156	54,739,811	203,359,808
Total revenue.....	196,305,700	-284,316	11,526	1,725,526	5,668,599	4,570,995	37,032,402	147,580,967
Total contributions.....	41,272,737	239	4,994	659,378	2,713,353	1,686,522	16,176,374	20,031,874
Contributions, gifts and grants received through direct public support:								
Number of returns.....	55,385	44	1,005	19,408	17,694	5,097	9,320	2,815
Amount.....	17,293,898	239	3,992	466,783	1,128,905	795,240	5,904,118	8,994,619
Contributions, gifts and grants received through indirect public support:								
Number of returns.....	13,361	—	—	3,089	3,659	2,133	3,593	885
Amount.....	4,798,250	—	—	37,431	280,345	268,994	898,801	3,312,677
Contributions, gifts and grants received through government grants:								
Number of returns.....	24,195	—	43	6,351	7,912	1,736	6,720	1,430
Amount.....	19,180,588	—	1,002	155,163	1,304,103	622,287	9,373,454	7,724,577

Footnote(s) at end of table.

Nonprofit Charitable Organizations, 1982

Table 3. — Returns of Tax-Exempt 501(C)(3)<sup>1</sup> Organizations with Total Revenue: Assets, Liabilities, Revenue and Expenses by Size of Total Revenue, 1982 — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Items	Total	Size of total revenue						
		Negative, zero or not reported <sup>2</sup>	\$1 under \$25,000	\$25,000 under \$100,000	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Program service revenue:</b>								
Number of returns.....	45,821	523	43	12,909	15,455	5,103	8,926	2,860
Amount.....	124,373,343	115	103	414,059	1,738,059	1,954,152	15,930,438	104,336,413
<b>Membership dues and assessments:</b>								
Number of returns.....	19,438	—	480	10,780	4,971	701	2,296	206
Amount.....	2,476,708	—	79	263,916	312,938	135,425	690,061	1,074,287
<b>Interest on savings and temporary cash investments:</b>								
Number of returns.....	55,146	567	629	20,849	15,280	5,257	8,860	2,701
Amount.....	3,371,905	4,317	3,483	80,941	183,460	157,657	796,296	2,145,748
<b>Dividends and interest from securities:</b>								
Number of returns.....	12,517	—	—	3,703	2,953	1,154	3,331	1,374
Amount.....	5,102,388	—	—	42,294	142,669	102,334	946,333	3,868,757
<b>Gross rents:</b>								
Number of returns.....	12,216	567	147	2,651	4,104	842	2,574	1,328
Amount.....	1,298,963	79,312	43,096	27,218	418,544	77,819	219,453	433,516
<b>Rental expenses:</b>								
Number of returns.....	5,695	567	147	1,485	1,611	49	1,107	727
Amount.....	781,032	96,280	47,587	22,757	271,420	7,584	90,773	244,627
<b>Net rental income (loss):</b>								
Number of returns.....	12,206	567	147	2,651	4,104	842	2,573	1,318
Amount.....	517,931	-16,967	-4,491	4,461	147,124	70,235	128,679	188,889
<b>Other investment income:</b>								
Number of returns.....	2,266	—	1	685	248	194	813	322
Amount.....	996,394	—	482	1,679	9,575	1,214	120,883	862,559
<b>Gross amount from sale of assets-securities:</b>								
Number of returns.....	5,877	—	—	614	1,430	533	2,420	878
Amount.....	35,047,624	—	—	107,605	345,151	293,994	4,368,127	29,932,745
<b>Cost or other basis and sales expenses-securities:</b>								
Number of returns.....	5,627	—	—	614	1,430	533	2,275	774
Amount.....	32,374,860	—	—	114,912	336,675	259,504	4,060,785	27,602,983
<b>Gain (loss)-securities:</b>								
Number of returns.....	5,877	—	—	614	1,430	533	2,422	876
Amount.....	2,672,764	—	—	-7,307	8,475	34,490	307,342	2,329,762
<b>Gross amount from sale of other assets:</b>								
Number of returns.....	6,172	480	480	—	1,765	455	1,926	1,060
Amount.....	1,256,098	158,754	937	—	53,960	61,460	258,609	724,376
<b>Cost or other basis and sales expenses-other assets:</b>								
Number of returns.....	3,876	480	—	—	832	352	1,366	825
Amount.....	1,027,032	431,819	—	—	9,963	28,641	126,019	430,589
<b>Gain (loss)-other assets:</b>								
Number of returns.....	6,823	480	480	—	2,246	454	2,079	1,081
Amount.....	231,065	-273,064	937	—	43,997	32,818	132,590	293,787
<b>Total gain (loss) from sale of assets:</b>								
Number of returns.....	11,022	480	480	614	2,948	986	3,854	1,657
Amount.....	2,903,830	-273,064	937	-7,307	52,472	67,309	439,932	2,623,549
<b>Gross revenue-special fundraising events:</b>								
Number of returns.....	15,946	43	1	8,274	3,747	2,099	1,550	230
Amount.....	1,641,390	44	3,306	236,048	251,234	309,188	610,065	229,501
<b>Direct expenses:</b>								
Number of returns.....	13,644	43	1	7,313	3,061	1,792	1,231	201
Amount.....	741,843	38	3,303	126,336	115,340	122,013	314,678	60,132
<b>Net income (loss):</b>								
Number of returns.....	18,144	43	1	8,377	3,747	2,099	1,652	222
Amount.....	899,545	6	3	111,711	135,893	187,174	295,387	169,368
<b>Gross sales minus returns and allowances:</b>								
Number of returns.....	13,891	1	961	4,050	4,770	1,348	1,929	829
Amount.....	7,960,114	5,969	27,098	105,385	222,204	142,413	1,272,873	6,184,169
<b>Cost of goods sold:</b>								
Number of returns.....	12,903	1	961	3,569	4,769	1,142	1,775	683
Amount.....	2,979,252	6,213	21,544	59,393	151,452	133,435	641,911	1,965,302
<b>Gross profit (loss):</b>								
Number of returns.....	13,846	1	961	4,050	4,770	1,348	1,885	828
Amount.....	4,980,862	-244	5,554	45,991	70,752	8,979	630,962	4,218,866
<b>Other revenue:</b>								
Number of returns.....	37,728	524	1	11,467	11,177	4,013	8,078	2,465
Amount.....	9,410,072	1,280	398	108,399	162,297	199,989	877,052	8,060,653
<b>Total expenses</b> .....	181,288,552	7,917	9,420	1,657,860	5,164,421	4,247,539	33,777,958	136,433,435
<b>Program services:</b>								
Number of returns.....	68,978	567	962	25,440	19,587	6,515	12,658	3,247
Amount.....	151,667,591	914	8,990	1,231,813	3,914,989	3,350,703	27,995,724	115,164,454
<b>Management and general:</b>								
Number of returns.....	59,731	523	—	21,594	17,688	6,368	10,821	2,724
Amount.....	27,424,768	6,970	—	388,647	1,011,003	801,427	5,072,081	20,074,638
<b>Fundraising:</b>								
Number of returns.....	17,522	—	1	4,531	5,574	2,151	4,035	1,228
Amount.....	1,651,038	—	392	37,399	61,843	80,725	524,439	946,239
<b>Payments to affiliates:</b>								
Number of returns.....	3,113	480	480	—	730	685	655	80
Amount.....	555,154	32	38	—	106,585	14,683	185,712	248,102

<sup>1</sup>Excluding Private Foundations.  
 Note: — Indicates not reported.  
 Detail may not add to total because of rounding.

## Nonprofit Charitable Organizations, 1982

Table 4. — Returns of Tax-Exempt 501(C)(3)<sup>1</sup> Organizations with Total Functional Expenses by Size of Total Contributions Received, 1982

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Items	Total (1)	Size of total contributions received							
		Negative, zero or not reported (2)	\$1 under \$25,000 (3)	\$25,000 under \$100,000 (4)	\$100,000 under \$500,000 (5)	\$500,000 under \$1,000,000 (6)	\$1,000,000 under \$10,000,000 (7)	\$10,000,000 or more (8)	
Returns of 501(C)(3) returns.....	75,738	15,712	17,400	15,466	16,226	3,795	6,700	435	
Total functional expenditures.....	180,777,090	26,960,959	10,588,623	14,969,669	32,233,571	17,248,418	49,291,993	29,483,835	
Total grants and allocations:									
Number of returns.....	16,443	2,566	6,343	1,859	3,462	584	1,300	325	
Amount.....	7,884,708	308,925	202,712	121,870	325,560	313,625	2,214,537	4,377,475	
Total specific assistance to individuals:									
Number of returns.....	4,704	484	586	1,173	1,210	400	827	21	
Amount.....	8,838,154	7,884,490	8,851	18,022	30,897	44,645	643,092	208,154	
Total benefits paid to or for members:									
Number of returns.....	1,634	503	484	485	114	9	28	8	
Amount.....	312,553	136,123	21,928	65,590	29,542	1,775	10,544	47,049	
Total compensation of officers, directors:									
Number of returns.....	23,111	4,307	3,839	5,043	6,606	1,084	1,908	321	
Amount.....	1,408,089	214,236	102,062	205,938	347,034	90,581	347,007	99,228	
Total other salaries and wages:									
Number of returns.....	55,308	9,741	10,443	11,072	13,728	3,524	6,387	412	
Amount.....	70,251,632	6,493,381	4,594,554	6,498,222	13,792,589	7,694,666	21,009,399	11,170,797	
Total pension plan contributions:									
Number of returns.....	17,370	1,687	1,914	3,421	5,240	1,553	3,211	341	
Amount.....	2,436,381	203,252	111,828	203,296	485,456	236,001	702,663	513,659	
Total other employee benefits:									
Number of returns.....	37,176	4,953	5,380	6,459	11,844	3,219	5,153	385	
Amount.....	5,704,189	501,236	291,435	524,995	1,077,733	654,334	1,797,949	658,503	
Total payroll taxes:									
Number of returns.....	42,750	8,173	7,412	8,065	11,698	2,076	4,972	348	
Amount.....	4,026,937	329,780	294,021	381,863	787,571	411,393	1,261,497	561,010	
Total professional fundraising fees:									
Number of returns.....	1,841	2	482	54	429	327	505	140	
Amount.....	69,405	59	1,082	956	5,487	6,399	39,027	16,392	
Total accounting fees:									
Number of returns.....	43,411	9,601	9,229	7,014	10,695	2,395	4,147	327	
Amount.....	376,191	53,583	26,530	34,862	65,433	35,324	117,077	23,378	
Total legal fees:									
Number of returns.....	20,110	5,325	3,373	3,354	3,079	2,165	2,505	307	
Amount.....	379,989	50,285	25,210	33,184	58,343	37,974	135,618	39,351	
Total supplies:									
Number of returns.....	57,566	9,403	12,378	11,746	14,355	3,269	6,034	375	
Amount.....	14,099,705	1,237,590	1,148,197	1,457,272	3,128,096	1,678,916	3,740,136	1,711,485	
Total telephone:									
Number of returns.....	56,476	10,769	12,306	10,810	13,742	3,389	5,021	360	
Amount.....	1,282,037	106,993	70,282	89,327	216,114	129,523	428,959	241,826	
Total postage and shipping:									
Number of returns.....	45,385	6,559	10,734	8,720	11,847	2,835	4,352	345	
Amount.....	598,609	57,703	27,841	28,403	88,968	36,310	201,252	158,530	
Total occupancy:									
Number of returns.....	38,066	5,582	5,893	6,578	10,009	2,401	3,259	342	
Amount.....	4,117,020	259,407	139,438	373,031	690,395	339,103	1,589,617	726,027	
Total equipment rental and maintenance:									
Number of returns.....	39,503	4,544	7,053	6,832	11,213	2,896	4,618	343	
Amount.....	2,243,878	190,990	115,007	181,830	379,059	215,122	648,961	512,908	
Total printing and publications:									
Number of returns.....	41,312	6,901	7,201	9,302	11,346	2,376	3,850	333	
Amount.....	1,073,617	120,242	21,368	66,536	200,421	60,296	337,627	267,122	
Total travel:									
Number of returns.....	44,846	7,329	8,182	9,056	11,144	2,963	5,630	359	
Amount.....	1,359,346	134,464	43,092	56,624	156,855	80,505	477,954	409,849	
Total conferences, conventions and meetings:									
Number of returns.....	27,906	6,429	5,651	4,187	7,282	1,303	2,779	272	
Amount.....	368,510	114,278	17,230	30,922	41,828	26,141	86,749	51,360	
Total interest:									
Number of returns.....	23,881	3,866	5,616	4,001	6,616	1,149	2,558	272	
Amount.....	3,428,471	683,599	312,043	346,666	728,448	339,878	684,777	350,858	
Total depreciation, depletion:									
Number of returns.....	31,622	4,702	5,622	6,859	8,182	2,018	3,920	315	
Amount.....	4,893,642	532,698	411,287	605,662	1,251,650	668,613	1,159,725	363,603	
Total other expenses:									
Number of returns.....	73,170	15,442	16,348	14,880	15,632	3,749	6,684	433	
Amount.....	45,547,655	8,365,832	2,804,804	3,848,406	8,348,082	4,148,062	11,659,416	6,777,251	

<sup>1</sup>Excluding Private Foundations.

Note: — Indicates Not Reported.

Detail may not add to total because of rounding.